

# HOUSE . . . . . No. 2272

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By Miss Reinstein of Revere, petition of Kathi-Anne Reinstein and others for legislation to provide for property tax relief for certain caregivers providing assistance for spouses or dependents. Revenue.

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## The Commonwealth of Massachusetts

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### PETITION OF:

Kathi-Anne Reinstein                      Edward G. Connolly  
Anne M. Gobi

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In the Year Two Thousand and Five.

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AN ACT PROVIDING PROPERTY TAX RELIEF FOR CERTAIN CAREGIVERS.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1     Section 5 of chapter 59 of the General Laws, as most recently  
2     amended by section 114 of chapter 159 of the acts of 2000, is  
3     hereby further amended by adding the following clause:—

4     Fifty-fifth. The sum of \$3,000 for caregivers providing medical  
5     assistance and care to spouses or dependents 65 years of age or  
6     older with long-term care needs, on property occupied by them as  
7     their domicile.

8     For the purposes of this clause, a person with long term care  
9     needs shall be a person who has three or more limitations in activ-  
10    ities of daily living, such as bathing, dressing, eating, toileting,  
11    transferring and continence management, or, a person with severe  
12    cognitive impairments which requires substantial supervision to  
13    be protected from threats to their health and safety due to this con-  
14    dition and has difficulty with one or more of the activities of daily  
15    living, or, a person who has been certified by a physician to be an  
16    individual with long term care needs, for at least 180 consecutive  
17    days and a portion of which occurred within the taxable year.